Docket No.: 060188-0861



PATENT

ES PATENT AND TRADEMARK OFFICE

In re Application of

Customer Number: 20277

Satoshi TAMURA, et al.

Confirmation Number: 8403

Application No.: 10/849,823

Group Art Unit: 2891

Filed: May 21, 2004

Examiner: Matthews L. Reames

For: METHOD FOR FABRICATING SEMICONDUCTOR DEVICES

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Dear Sir:

Transmitted herewith is an Amendment in the above identified application.

No additional fee is required.

Applicant is entitled to small entity status under 37 CFR 1.27

Also attached:

The fee has been calculated as shown below:

| | NO. OF CLAIMS | HIGHEST PREVIOUSLY PAID FOR | EXTRA CLAIMS | RATE | FEE |
|--------------------|------------------|-------------------------------------------|-----------------|------------|--------|
| Total Claims | 13 | 20 | 0 | \$50.00 = | \$0.00 |
| Independent Claims | 1 | 3 | 0 | \$200.00 = | \$0.00 |
| | | Multiple dependent claims newly presented | | | \$0.00 |
| | | Fee for extension of time | | | \$0.00 |
| | | | | | \$0.00 |
| | | Total of Above Calculations | | | \$0.00 |

Please charge my Deposit Account No. 500417 in the amount of \$0.00.

The Commissioner is hereby authorized to charge payment of any fees associated with this communication or credit \boxtimes any overpayment, to Deposit Account No. 500417, including any filing fees under 37 CFR 1.16 for presentation of extra claims and any patent application processing fees under 37 CFR 1.17.

Respectfully submitted,

McDERMOTT WILL & EMERY LLP

Michael E. Fogarty

Registration No. 36,139

Please recognize our Customer No. 20277 as our Washington, DC 20005-3096 correspondence address.

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For: METHOD FOR FABRICATING SEMICONDUCTOR DEVICES

AMENDMENT

Mail Stop Amendment Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Office Action dated January 10, 2006, having a three-month shortened statutory period for response set to expire April 10, 2006, please amend the above-identified application as follows.